Government of Saskatchewan

Financial Statement 2002-2003

Parkland Regional College

For the fiscal year ending
June 30, 2003

Saskatchewan
Our Future is Wide Open

104-00718/

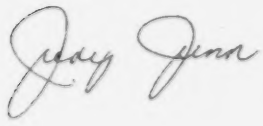
Letter of Transmittal

The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor of Saskatchewan
Province of Saskatchewan

Your Honour:

I have the honour to submit for your consideration the Financial Statements of the Parkland Regional College for the year ending June 30, 2003.

Respectfully submitted,



Judy Junor
Minister of Learning

GOVERNMENT OF THE PROVINCE OF SASKATCHEWAN

SASKATCHEWAN DEPARTMENT OF LEARNING

PARKLAND REGIONAL COLLEGE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2003.

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PARKLAND
Regional College

Statement of Management Responsibility

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and are in compliance with the provisions of legislation and related authorities. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Financial statements are not precise because they include certain amounts based on estimates and judgements.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, the management has developed and maintains a system of internal control designed to provide reasonable assurance that College assets are safeguarded from loss and that the accounting records are a reliable basis for the preparation of financial statements.

The Board of Directors of the College is responsible for the review and approval of the financial statements, and ensures management fulfils its financial reporting responsibilities. The Board meets with management and, as required, with the external auditors to discuss the results of audit examinations and financial reporting matters. The external auditors have full access to the Board with and without the presence of management.

The financial statements have been audited by Skilnick Besler Miller Moar & Co., Chartered Accountants. The Auditors' Report outlines the scope of their examination and provides their opinion on the fairness of the presentation of the information in the financial statements.

Chief Executive Officer

Director of Finance

August 6, 2003

Skilnick Besler Miller Moar & Co.
Chartered Accountants

PARKLAND REGIONAL COLLEGE

AUDITORS' REPORT

2003.

The Members of the Board
Parkland Regional College
MELVILLE, Saskatchewan

We have examined the statement of financial position of the Parkland Regional College as at June 30, 2003 and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended. The college is responsible for preparing these financial statements for Treasury Board's approval. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. These standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2003 and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Skilnick Besler Miller Moar & Co.

SKILNICK BESLER MILLER MOAR & CO.
Chartered Accountants

Melville, Saskatchewan
August 6, 2003

Parkland Regional College
Statement of Financial Position
as at June 30, 2003

	2003 Operating	2003 Capital	2003 Total	2002 Total
Assets				
Current Assets				
Cash	$ 1,481,874	$ 67,211	$ 1,549,085	$ 2,870,756
Accounts receivable (Notes 3 & 12)	229,700	-	229,700	172,070
Prepaid expenses	14,045	-	14,045	11,288
	1,725,619	67,211	1,792,830	3,054,114
Non-current Assets				
Capital Assets (Notes 2 & 4)	-	4,687,096	4,687,096	1,804,573
Long-term investments (Note 5)	571,166	-	571,166	540,476
	$ 2,296,785	$ 4,754,307	$ 7,051,092	$ 5,399,163
Liabilities				
Current Liabilities				
Accrued salaries and benefits	$ 107,220	-	$ 107,220	$ 92,519
Accounts payable & accrued liabilities (Note 6)	808,699	-	808,699	317,913
Unearned revenue (Notes 2 & 7)	112,103	-	112,103	37,405
	1,028,022	-	1,028,022	447,837
Net Assets				
Invested in capital assets	-	4,687,096	4,687,096	1,804,573
Externally restricted (Note 8)	-	67,211	67,211	2,129,631
Internally restricted (Note 9)	949,702	-	949,702	846,321
Unrestricted	319,061	-	319,061	170,801
	1,268,763	4,754,307	6,023,070	4,951,326
	$ 2,296,785	$ 4,754,307	$ 7,051,092	$ 5,399,163

See accompanying notes to financial statements

On behalf of the Board:

Director

Director/CFO

Parkland Regional College
Statement of Operations
for the year ended June 30, 2003

	2003 Budget (Note 10)	2003	2002 (Note 18)	2003	2002	2003	2002
	Operating			Capital		Total	
Revenues (Schedule 1)							
Saskatchewan Department of Learning	$ 4,237,065	$ 3,792,883	$ 3,830,579	$ 930,000	$ 995,000	$ 4,722,883	$ 4,825,579
Federal Government	101,687	23,013	28,338	-	-	23,013	28,338
Other Revenue	1,367,170	1,821,737	1,273,158	54,488	37,770	1,876,225	1,310,928
Total revenues	5,705,922	5,637,633	5,132,075	984,488	1,032,770	6,622,121	6,164,845
Expenses (Schedule 2)							
Agency Contracts	1,649,241	1,123,859	1,408,139	-	-	1,123,859	1,408,139
Amortization	-	-	-	165,304	190,567	165,304	190,567
Equipment	91,282	92,895	122,376	-	-	92,895	122,376
Facilities	231,450	246,303	228,467	-	-	246,303	228,467
Information Technology	29,020	24,116	14,215	-	-	24,116	14,215
Operating	582,006	644,457	562,242	-	-	644,457	562,242
Personal Services	3,167,348	3,253,441	2,849,573	-	-	3,253,441	2,849,573
Total expenses	5,750,347	5,385,073	5,185,012	165,304	190,567	5,550,377	5,375,579
Excess (deficiency) of revenue over expenses	$ (44,425)	$ 252,560	$ (52,937)	$ 819,184	$ 842,203	$ 1,071,744	$ 789,266

See accompanying notes to financial statements

Parkland Regional College
Statement of Changes in Net Assets
for the year ended June 30, 2003

	2003				2003	2002
	Invested in capital assets	Restricted Externally	Restricted Internally	Unrestricted	Total	Total
Excess of revenue over expenses	$ (165,304)	$ -	$ -	$ 1,237,048	$ 1,071,744	$ 789,266
Net assets, beginning of year	1,804,573	2,129,631	846,321	170,801	4,951,326	4,162,060
Interfund transfers:						
Invested in capital assets	3,047,827	(2,992,420)	(55,407)		-	-
Externally imposed restrictions	-	930,000	-	(930,000)	-	-
Internally imposed restrictions	-	-	158,788	(158,788)	-	-
Net assets, end of year	$ 4,687,096	$ 67,211	$ 949,702	$ 319,061	$ 6,023,070	$ 4,951,326

Restricted details:

	Beginning Balance	To Restricted	From Restricted	Ending Balance
Externally Restricted (Note 8)				
Yorkton facility	$ 2,065,631	$ 920,000	$ 2,985,631	-
Technology Enhanced Learning capital purchases	64,000	10,000	6,789	67,211
	2,129,631	930,000	2,992,420	67,211
Internally Restricted (Note 9)				
Vocational technical programs carryforward	124,570	84,515	124,570	84,515
Yorkton facility	469,670	53,843	48,091	475,422
Technology purchases	218,568	85,000	7,316	296,252
Furniture and equipment	8,513	20,000	-	28,513
Employee sick leave/contingency	25,000	-	-	25,000
CEO Professional Development	-	40,000	-	40,000
	846,321	283,358	179,977	949,702
	$ 2,975,952	$ 1,213,358	$ 3,172,397	$ 1,016,913

See accompanying notes to the financial statements.

Parkland Regional College
Statement of Cash Flows
for the year ended June 30, 2003

	2003	2002
Cash flows from operating activities		
Excess of revenues over expenses	$ 1,071,744	$ 789,266
Amortization of capital assets	165,304	190,567
	1,237,048	979,833
Changes in non-cash working capital		
(Increase) Decrease in accounts receivable	(57,630)	128,285
(Increase) Decrease in prepaid expenses	(2,757)	6,712
Decrease in advance - Yorkton Regional High School	-	31,163
Increase in accrued salaries and benefits	14,701	13,466
Increase (Decrease) in accounts payable and accrued liabilities	490,786	(8,408)
Increase (Decrease) in unearned revenue	74,698	(80,996)
Cash provided from operating activities	1,756,846	1,070,055
Cash flows from investing activities		
Purchase of investments	(30,690)	(29,046)
Purchase of capital assets	(3,047,827)	(232,141)
Cash used in investing activities	(3,078,517)	(261,187)
Net (decrease) increase in cash	(1,321,671)	808,868
Cash and cash equivalents, beginning of year	2,870,756	2,061,888
Cash and cash equivalents, end of year	$ 1,549,085	$ 2,870,756

See accompanying notes to financial statements

Schedule 1

Parkland Regional College

Schedule of Operating Fund Revenues by Function

for the year ended June 30, 2003

	2003								2003	2003 Budget (Note 10)	2002 (Note 18)
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	Total	Total
Provincial Government											
Saskatchewan Learning											
Operating grant	$ 1,661,364	$ -	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ 1,678,864	$ 1,666,398	$ 1,629,439
Program payments	-	1,170,746	-	566,808	-	-	195,273	-	1,932,827	2,187,603	1,833,265
Other	54,500	-	-	5,309	-	-	-	-	59,809	83,000	71,019
	1,715,864	1,170,746	-	572,117	-	-	212,773	-	3,671,500	3,937,001	3,533,723
Other Provincial	-	-	-	-	56,422	-	15,000	49,961	121,383	300,064	296,856
	1,715,864	1,170,746	-	572,117	56,422	-	227,773	49,961	3,792,883	4,237,065	3,830,579
Federal Government											
Admin recovery	-	-	-	-	-	-	-	-	-	-	11,250
Seat purchases	-	-	-	-	-	-	-	-	-	-	-
Projects	-	-	-	-	-	-	23,013	-	23,013	76,687	17,088
Other	-	-	-	-	-	-	-	-	-	25,000	-
	-	-	-	-	-	-	23,013	-	23,013	101,687	28,338
Other Revenue											
Admin recovery	-	-	-	-	-	-	-	-	-	-	-
Contracts	95,366	137,824	76,879	262,453	7,750	900	21,644	10,065	612,881	501,229	340,945
Interest	71,377	-	-	-	-	-	-	-	71,377	66,540	67,618
Rents	25,242	-	2,102	-	-	-	-	-	27,344	36,468	20,751
Resale items	-	99,276	10,464	2,043	-	44,211	549	-	156,543	67,560	83,171
Tuitions	-	361,644	234,617	16,466	-	251,759	2,695	1,665	869,046	864,434	657,485
Other	9,255	15,529	5,613	4,483	9,950	1,635	14,883	3,236	64,564	30,939	102,988
	201,240	634,273	329,875	285,407	17,700	298,505	39,771	14,966	1,821,737	1,367,170	1,273,158
Total revenue	1,917,104	1,805,019	329,875	857,524	74,122	298,505	290,557	64,927	5,637,633	5,705,922	5,132,075
Total operating expenses (Schedule 2)	2,170,850	1,604,373	230,029	731,292	40,600	249,148	141,761	217,020	5,385,073	5,750,347	5,185,012
Excess (deficiency) of revenues over expenses	$ (253,746)	$ 200,646	$ 99,846	$ 126,232	$ 33,522	$ 49,357	$ 148,796	$ (152,093)	$ 252,560	$ (44,425)	$ (52,937)

See accompanying notes to the financial statements.

Parkland Regional College
Schedule of Operating Fund Expenses by Function
for the year ended June 30, 2003

	2003								2003	2003 Budget (Note 10)	2002 (Note 18)
	General	Skills Training		Basic Education		University	Services				
		Credit	Non-credit	Credit	Non-credit	Credit	Learner Support	Counsel	Total	Total	Total
Agency Contracts	$ 1,345	$ 700,138	$ 170,700	$ -	$ 3,595	$ 196,285	$ 51,796	$ -	$ 1,123,859	$ 1,649,241	$ 1,408,139
Equipment	75,524	16,131	1,240	-	-	-	-	-	92,895	91,282	122,376
Facilities	204,864	38,102	777	-	1,400	86	-	1,074	246,303	231,450	228,467
Information Technology	22,435	1,023	660	-	-	-	-	-	24,118	29,020	14,215
Operating (Schedule 3)	260,561	215,854	43,730	39,491	3,280	52,777	10,662	18,102	644,457	582,006	562,242
Personal services	1,606,121	633,125	12,922	691,801	32,325	-	79,303	197,844	3,253,441	3,167,348	2,849,573
	$ 2,170,850	$ 1,604,373	$ 230,029	$ 731,292	$ 40,600	$ 249,148	$ 141,761	$ 217,020	$ 5,385,073	$ 5,750,347	$ 5,185,012
			$ 1,834,402		$ 771,892			$ 358,781			

See accompanying notes to financial statements

Schedule 3

Parkland Regional College
Schedule of Operating Expenses
for the year ended June 30, 2003

	2003 Total	2003 Budget Total (Note 10)	2002 Total (Note 18)
Advertising	$ 63,309	$ 73,540	$ 64,979
Association Fees & Dues	10,926	8,650	14,509
Bad Debts	3,365	3,000	15,283
Financial Services	4,346	4,800	3,190
In-Service	31,442	44,186	22,277
Insurance	12,588	12,540	11,571
Materials & Supplies	153,520	114,050	102,281
Postage, Freight & Courier	13,466	10,420	8,595
Printing & Copying	14,631	19,750	14,040
Professional Services	23,386	41,350	51,009
Resale Items	163,294	66,380	102,286
Subscriptions	1,262	940	1,409
Telephone/Fax	58,641	65,600	61,598
Travel	90,281	116,800	89,215
	$ 644,457	$ 582,006	$ 562,242

See accompanying notes to financial statements

PARKLAND REGIONAL COLLEGE
Notes to Financial Statements
For the year ended June 30, 2003.

1. PURPOSE AND AUTHORITY

The Parkland Regional College offers educational services and programs under the authority of Section 14 of The Regional Colleges Act.

The Board of the Parkland Regional College is responsible for administering and managing the educational affairs of the College in accordance with the intent of The Regional Colleges Act and its regulations.

The College's objectives are to promote the social, economic and cultural development of the Parkland region of Saskatchewan by facilitating learning options and participating in community groups.

The College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles and include the following significant policies:

a) Fund Accounting

The accounts of the College are maintained in accordance with the principles of fund accounting. For accounting and reporting purposes, resources are classified into funds in accordance with specified activities or objectives:

(i) Operating Fund

The operating fund accounts for the College's program delivery service and administrative activities.

(ii) Capital Fund

The capital fund reflects the net book value of all capital assets of the College after taking into consideration any associated long term debt. The capital fund also includes contributions, interest and donations designated for capital purposes by the contributor. Also included in the capital fund are the appropriations for future capital expenditures.

b) Revenue Recognition

The College follows the restricted fund method of accounting for grants. Restricted contributions to general operations are recognized as revenue of the operating fund in the year in that the related expenses are incurred. Contributions restricted for capital assets are recognized as revenue of the capital fund in the year they are received or receivable.

Unrestricted operating grants are recognized as revenue of the operating fund when received or receivable. Tuition and fee revenue is recognized as the course instruction is delivered. Revenue from contractual services is recognized as the service is delivered.

(Continued on next page)

2. SIGNIFICANT ACCOUNTING POLICIES ... Continued

c) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Capital assets are amortized on a straight-line basis over their estimated useful lives, and are reported as an expense in the capital fund as follows:

Leasehold improvements	5% to 20%
Buildings	5%
Office furnishing/equipment	10% to 20%
Computer hardware	33%

3. ACCOUNTS RECEIVABLE

Accounts receivable are composed of the following:

	2003	2002
Saskatchewan Department of Learning	$ 14,527	$ 38,423
Government of Saskatchewan - Other	8,600	6,497
Federal government	144,799	578
Yorkton Regional High School	176	40,339
Other	61,598	86,233
	$ 229,700	$ 172,070

4. CAPITAL ASSETS

	COST	ACCUMULATED AMORTIZATION	2003 NET BOOK VALUE	2002 NET BOOK VALUE
Land	$ 14,000	$ Nil	$ 14,000	$ 14,000
Leasehold improvements	416,448	219,815	196,633	216,127
Buildings	4,678,721	278,423	4,400,298	1,441,797
Office furnishings/ equipment	229,974	178,335	51,639	64,307
Computer hardware	647,079	622,553	24,526	68,342
	$5,986,222	$1,299,126	$4,687,096	$1,804,573

(Continued on next page)

5. INVESTMENTS

The College has invested $571,166 (2002 - $540,476) in Province of Saskatchewan strip bonds. These bonds mature in the year 2008 and bear an interest rate of 5.60%. The current market value of the bonds is $612,715. It is the intention of the Board to hold these bonds to maturity, therefore fluctuating market values have not been reflected in the financial statements.

6. ACCOUNTS PAYABLE

Accounts payable are composed of the following:

	2003	2002
Government of Saskatchewan - Other	$ 1,095	$ 6,659
Other	807,604	311,254
	$ 808,699	$ 317,913

7. UNEARNED REVENUE

Unearned revenue consists of transfers received to carry out specific activities in excess of the expenses incurred on those activities at the end of the fiscal year as follows:

	2003	2002
Saskatchewan Department of Learning	$ 30,000	$ 25,000
Other	37,952	Nil
Student tuitions	44,151	12,405
	$ 112,103	$ 37,405

8. EXTERNAL RESTRICTION ON NET ASSETS

The Department of Learning has funded $67,211 designated capital contributions to be used for future capital expenditures as per Statement 3. These externally restricted amounts are not available for other purposes without approval of the Department of Learning.

(Continued on next page)

9. INTERNAL RESTRICTION ON NET ASSETS

The Board of Directors of Parkland Regional College have placed internal restrictions on $949,702 of net assets to be used for purposes as indicated in Statement 3.

10. BUDGET AMOUNTS

The budget amounts on these financial statements were prepared by Regional College Management and approved by the Board on May 21, 2002. The Minister approved the budget on June 28, 2002.

11. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. The College is related to all Saskatchewan Crown Agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the College is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms.

	2003	2002
SaskTel	$ 62,353	$ 60,977
SaskPower and SaskEnergy	66,020	63,728
Sask Property Management	47,638	40,249

In addition, the College pays Provincial Sales Tax to the Saskatchewan Department of Finance on all taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

During the year the College continued a contract with Saskatchewan Communications Network (SCN) to deliver various training and educational programs. The College received $95,366 (2002 - $105,500) during the year to deliver these programs.

The College brokerages course programs from SIAST. The amount incurred during the year amounted to $333,168 (2002 - $292,737).

The College brokerages course programs from the University of Saskatchewan. The amount incurred during the year amounted to $159,891 (2002 - $149,706).

The College brokerages course programs from the University of Regina. The amount incurred during the year amounted to $36,381 (2002 - $25,384).

(Continued on next page)

12. FINANCIAL INSTRUMENTS

(a) The carrying amount of cash and temporary investments, accounts receivable, accounts payable and accrued liabilities and accrued holiday pay approximates fair value due to the short term maturity of these instruments. There are no significant terms or conditions related to these financial instruments that may affect the amount, timing, or certainty of future cash flows.

(b) The College is exposed to credit risk from the potential non-payment of accounts receivable. The majority of the College's receivables are from the Provincial and Federal government, therefore, credit risk is minimal.

13. EMPLOYEE FUTURE BENEFITS

Employees of the College participate in one of two pension plans. Teachers and other employees requiring a teaching certificate participate in a defined benefit plan, the Teachers' Superannuation Plan (TSP) which is administered by the Teachers' Superannuation Commission. No matching contribution is made by the College nor does it have a financial obligation to the TSP. All other employees participate through the Municipal Employees' Pension Plan (MEPP) which is a multi-employer defined benefit plan. The last actuarial valuation of the MEPP indicated there was a surplus in the plan. The College's financial obligation to the MEPP is limited to making required payments to match amounts contributed by employees for current services. Pension expense for the year amounted to $90,958 (2002 - $75,387).

14. YORKTON REGIONAL HIGH SCHOOL

The College is currently renting from the Yorkton Regional High School classroom and office space until the completion of their new joint use facility.

15. LINE OF CREDIT AGREEMENT

The College is currently utilizing Nil (2002 - Nil) of an established line of credit up to $200,000 with the Royal Bank of Canada, Melville, Saskatchewan. Security for advances under the agreement consists of an assignment of grant proceeds due from Saskatchewan Department of Learning.

(Continued on next page)

16. LEASE AGREEMENTS

The College is obligated under the following lease agreements.

a) Instructional Facilities

- Treaty # Four Governance Centre, Fort Qu'Appelle, Saskatchewan, under a five year lease which expires August 22, 2005. The agreement covers use of the facility and grounds with monthly rental of $3,763. The agreement contains an option to renew at the end of the initial lease term.

b) Offices

- Administration office and classrooms located in the Melville Comprehensive School, Melville, Saskatchewan, under a ten year lease which expires August 15, 2008. Terms of the lease provide for annual rental of $50,000 plus applicable taxes.

- Branch office and classrooms, Canora, Saskatchewan, located in the Canora Community Centre on a year to year informal lease agreement with the Town of Canora. Terms of the lease provide for annual rental of $11,550.

c) Equipment

- Danka Canada covering 6 photocopiers at various locations until March 21, 2008. Terms of the lease call for annual rental payments of $17,575 plus taxes.

- IBM Canada covering annual maintenance on computer equipment at approximately $2,168 including taxes.

d) Vehicle

- GMAC for a 2001 Chevrolet Venture van. Terms of the lease call for 36 monthly payments of $654, expiring November 6, 2003.

17. SIMPSON SCHOOL FACILITY

The College has negotiated the sale of Simpson School on October 31, 2003 for $210,000.

18. COMPARATIVE AMOUNTS

Prior year comparative amounts have been reclassified to conform to current year presentation.

(Continued from previous page)

Parkland Regional College
Out-of-Scope Payments Greater than $2,500
For the Year Ended June 30, 2003
Unaudited

Abrahamson, Bartley	81,377
Bender, Kenneth	3,602
Bialobzyski, Eugene	6,971
Dr. Nielsen	4,486
Fraser, Barb	3,081
Fraser, Cheryl	2,858
Garcia, Al	6,740
Gehl, Sonja	67,012
Gochynski, Gail	3,018
Kaeding, Carla	4,540
Myers, Fay	93,388
Nagy, Chris	13,400
Neyedley, Donna	4,951
Nixon, Vernon	72,827
Purich, Margaret	2,560
Seidler, Rhoda	44,268
Stomp, Sherryl	5,400
Whiting, Jill	2,503

Parkland Regional College
Vendor Payments Greater Than $20,000
For the Year Ended June 30, 2003
Unaudited

Association of Saskatchewan Regional Colleges	126,000
Big Sky Farms	42,000
Saskatchewan Blue Cross	71,344
Boston Pizza	27,497
Carlton Trail Regional College	33,296
Logan Stevens Construction	2,026,173
Lorraine Thompson Information	21,766
In-scope Salary	2,387,401
Melville Comprehensive	59,798
Municipal Employee's Pension Plan	184,817
Parkland Panels Products	54,825
Prairie Driver Training Service	23,150
Sask Tel CMR	55,440
Sask. Indian Institute of Technology	52,545
Saskatchewan Trucking Association	84,444
Saskatchewan Government Employees Union	62,209
Saskatchewan Power Corporation	67,308
Saskatchewan Property Management Corporation	41,745
Saskatchewan Teachers' Retirement Plan	21,675
Saint Johns Ambulance	21,307
Shelley Keyes	38,537
SIAST	482,698
Stantec Architecture Ltd	250,009
Teachers Superannuation Fund	40,662
Treaty Four Holding Corp	69,595
University of Saskatchewan Bookstore	40,876
Yorkton Regional High School	45,124